

Attachment F – Chart of Accounts

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**Telicor, Inc.**  
**Account Listing**  
**October 30, 2000**

Account	Type	Description
100100 · SVB Operating Account	Bank	General Operating Account
100200 · Payroll (SVB)	Bank	Payroll Account (SVB)
100300 · Cash Management Ac...	Bank	Cash Management Account (...)
100400 · Certificate of Deposit	Bank	
100500 · Manley Services Acco...	Bank	Manley Services Account (SV...
100600 · Petty Cash	Bank	Petty Cash
105100 · Accounts Receivable- ...	Accounts Receivable	Accounts Receivable
105500 · Other Receivables	Accounts Receivable	Other Accounts Receivable
100900 · Cash- Undeposited	Other Current Asset	Undeposited Funds
101100 · Marketable Securities	Other Current Asset	Marketable Securities
102100 · Employees Advance	Other Current Asset	Employees Advance
110100 · Inventory Asset	Other Current Asset	Inventories
120100 · Prepaids	Other Current Asset	Prepaid Expenses
120900 · Prepaid Interest	Other Current Asset	
140100 · Other Current Assets	Other Current Asset	Other Current Assets
140200 · Payroll Advances	Other Current Asset	
150000 · Fixed Assets	Fixed Asset	
150100 · Fixed Assets - Land	Fixed Asset	Land
155100 · Fixed Assets - Hardw...	Fixed Asset	Equipment
155101 · Client	Fixed Asset	
155102 · Corp. Infrastructure	Fixed Asset	
155103 · Development	Fixed Asset	
155104 · Seattle NOC	Fixed Asset	
155105 · Production	Fixed Asset	
155150 · Fixed Asset - Sales T...	Fixed Asset	
155200 · Fixed Assets - Furniture	Fixed Asset	Furniture and Fixtures
155210 · Fixed Asset - Sales T...	Fixed Asset	
155300 · Fixed Assets - Software	Fixed Asset	Software
155301 · Client	Fixed Asset	
155302 · Corp. Infrastructure	Fixed Asset	
155303 · Development	Fixed Asset	
155304 · Seattle NOC	Fixed Asset	
155305 · Production	Fixed Asset	
155350 · Fixed Asset - Sales T...	Fixed Asset	
155500 · Fixed Assets - Leaseh...	Fixed Asset	Leasehold Improvements
155600 · Fixed Assets - Intangi...	Fixed Asset	Intangible Assets
155900 · Fixed Assets - Other	Fixed Asset	Fixed Assets - Other
165000 · Accumulated Depreci...	Fixed Asset	
165100 · Accumulated Depreci...	Fixed Asset	Accumulated Depreciation (-)
165200 · Accumulated Depreci...	Fixed Asset	Accumulated Depreciation (-)
165300 · Accumulated Amortiza...	Fixed Asset	Accumulated Amortization (-)
165600 · Accumulated Amortiza...	Fixed Asset	Accumulated Amortization (-)
165900 · Accumulated Depreci...	Fixed Asset	Accumulated Depreciation (-)
180200 · Long Term Investments	Other Asset	Long Term Investments
180500 · Equity Investments	Other Asset	Equity Investments
181100 · Other Long-Term Ass...	Other Asset	Cash Value - Life Insurance
181200 · Other Long-Term Ass...	Other Asset	Deposits
210100 · Accounts Payable- Tr...	Accounts Payable	Trade Accounts Payable
210200 · Accounts Payable- Ot...	Accounts Payable	Other Accounts Payable
200100 · Notes Payable - Bank	Other Current Liability	Notes Payable-Bank
200200 · Notes Payable - Other	Other Current Liability	Notes Payable-Other
220100 · Salaries and Wages P...	Other Current Liability	Accrued Payroll Expenses
220200 · Payroll Tax	Other Current Liability	Payroll Taxes Payable
220300 · P/R-Flex Plan W/H	Other Current Liability	accrued liability from P/Rded
220350 · Accrued PTO	Other Current Liability	
220400 · 401k deductions W/H	Other Current Liability	
220500 · Child Support W/H	Other Current Liability	
230100 · Taxes Payable - Income	Other Current Liability	Income Taxes Payable
230150 · Other payroll deductions	Other Current Liability	
230200 · Sales Tax Payable	Other Current Liability	
230300 · Deferred Taxes - Curr...	Other Current Liability	Deferred Taxes
230500 · Taxes Payable - Other	Other Current Liability	Other Taxes Payable
240100 · Accrued Expenses	Other Current Liability	Accrued Expenses
250100 · Current Portion Long ...	Other Current Liability	Current Portion LTD
251100 · Current Portion of Sub...	Other Current Liability	Current Portion of Subordinat
251102 · Current Portion of Sha...	Other Current Liability	Current Portion - Shareholder

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**Telcor, Inc.**  
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Account	Type	Description
252101 · Current Portion Capita...	Other Current Liability	Current Portion of Capital Le
255100 · Other Current Liabilities	Other Current Liability	Other Current Liabilities
2511001 · Subordinated Debt	Long Term Liability	Subordinated Debt
251500 · Shareholder Debt	Long Term Liability	Shareholder Debt
252100 · Capital Leases	Long Term Liability	Capital Leases
260100 · Deferred lease financ...	Long Term Liability	
270100 · Long Term Debt	Long Term Liability	Long Term Portion of Debt
280100 · SVB Loan	Long Term Liability	Bank Loan
290100 · Deferred Taxes- Long ...	Long Term Liability	Deferred Taxes- Long Term
290500 · Other Long Term Liabi...	Long Term Liability	Other Long Term Liabilities
300000 · Opening Bal Equity	Equity	
300100 · Common Stock	Equity	Capital Stock
310100 · Preferred Stock	Equity	Preferred Stock
320100 · Paid in Capital	Equity	Paid in Capital
330100 · Treasury Stock (-)	Equity	Treasury Stock
350100 · Retained Earnings	Equity	Retained Earnings
400000 · Revenues	Income	
400100 · Revenues - X	Income	X
400200 · Revenues - Y	Income	Y
400300 · Revenues - Z	Income	Z
400800 · Returns & Allowances	Income	Returns & Allowances
410100 · Interest Income	Income	
450000 · Cost of Goods Sold	Cost of Goods Sold	
450100 · Cost of Sales - X	Cost of Goods Sold	COS - X
450200 · Cost of Sales - Y	Cost of Goods Sold	COS - Y
450300 · Cost of Sales - Z	Cost of Goods Sold	COS - Z
480100 · Cost of Sales - Purcha...	Cost of Goods Sold	COS - Purchases
480200 · Cost of Sales - Wages	Cost of Goods Sold	COS - Wages
480300 · Cost of Sales - Overh...	Cost of Goods Sold	COS - Overhead
480400 · Cost of Sales - Depre...	Cost of Goods Sold	COS - Depreciation
480500 · Cost of Sales - Subco...	Cost of Goods Sold	COS - Subcontractors
480600 · Cost of Sales - Equip...	Cost of Goods Sold	COS - Equipment
500000 · Marketing	Expense	
500100 · Advertising	Expense	Advertising Expense
500200 · Advertising - Promotio...	Expense	Promotions
500300 · Advertising - Trade Sh...	Expense	Trade Shows
500400 · Advertising - Yellow P...	Expense	Yellow Pages
500500 · Advertising - Collateral	Expense	Collateral
500600 · Advertising - Other	Expense	Other Advertising Expense
500700 · Branding	Expense	
501100 · Bad Debt	Expense	Bad Debt Expense
502100 · Bank Charges	Expense	Bank Charges
502200 · Loan Fees	Expense	Loan Fees
502400 · credit card fee	Expense	
503000 · D&A	Expense	
503100 · Depreciation of Fixed ...	Expense	Depreciation Expense
503200 · Amortization of Intangi...	Expense	Amortization Expense
505100 · Lease Expense	Expense	Equipment Lease Expense
506000 · Insurance	Expense	
506100 · Property, Casualty & L...	Expense	Property & Casualty
506200 · Workers Compensation	Expense	Workers Compensation
506400 · Officers Insurance	Expense	Officers Insurance
506500 · Other Insurance Expe...	Expense	Other Insurance Expense
510000 · Professional Expenses	Expense	
510100 · Accounting & Auditing...	Expense	Accounting & Auditing
510110 · Payroll/Benefits Proce...	Expense	
510200 · Legal Expense	Expense	Legal Expense
510300 · Consulting Fees	Expense	Consulting Fees
510400 · Other Professional Fees	Expense	Other Professional Fees
510500 · Telecomm filing servic...	Expense	
510600 · Tax License	Expense	
520100 · Office Supplies	Expense	Office Supplies
520200 · Postage and Shipping	Expense	Postage and Shipping
520201 · Equipment Shipping/H...	Expense	
520202 · Office Postage/Shipping	Expense	
520203 · Courier/Messenger Se...	Expense	

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**Telicor, Inc.**  
**Account Listing**  
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Account	Type	Description
520500 · Office Furniture	Expense	Office Furniture
520600 · Office Repairs & Maint...	Expense	
530000 · Rent & Office Relocati...	Expense	
530100 · Rent - Office	Expense	Rent - Office
530200 · Rent - Equipment	Expense	Rent - Equipment
530300 · Office Relocation & Te...	Expense	
540000 · Salaries and Benefits	Expense	
540100 · Payroll - Salaries & W...	Expense	Salaries and Wages
540200 · Salaries & Wages - Ac...	Expense	
540300 · Payroll - Commissions	Expense	Commissions
540400 · Contract Labor	Expense	Salaries - Other
541100 · Payroll Tax - FICA	Expense	Social Security Taxes (FICA)
541200 · Payroll Tax - Medicare	Expense	Medicare Taxes
541300 · Payroll Tax - FUTA	Expense	Federal Unemployment Tax (...)
541400 · Payroll Tax - WA Une...	Expense	State Unemployment Tax
541500 · WA - L&I tax	Expense	
542100 · Insurance-Health	Expense	Health Insurance
543100 · Transportation Reimb...	Expense	
550000 · Technology Expenses	Expense	
550100 · Licenses	Expense	Licenses & Software
550101 · Client	Expense	
550102 · Corp. Infrastructure	Expense	
550103 · Development	Expense	
550104 · Seattle NOC	Expense	
550105 · Production	Expense	
550200 · Hardware	Expense	Technology Supplies
550201 · Client	Expense	
550202 · Corp. Infrastructure	Expense	
550203 · Development	Expense	
550204 · Seattle NOC	Expense	
550205 · Production	Expense	
550210 · Other Hardware	Expense	
550300 · Repairs & Maintenance	Expense	Repairs & Maintenance
550400 · Software	Expense	
550401 · Client	Expense	
550402 · Corp. Infrastructure	Expense	
550403 · Development	Expense	
550404 · Seattle NOC	Expense	
550405 · Production	Expense	
550500 · Internet Access	Expense	Internet Access
550600 · Telephony	Expense	Telephone
550601 · Office Telephone	Expense	
550602 · Mobile Phone	Expense	
550700 · Other Technology Exp...	Expense	
560000 · Office Infrastructure	Expense	
570000 · Travel and Entertainm...	Expense	
570100 · Airfare	Expense	Travel & Entertainment
570200 · Lodging	Expense	
570250 · Other Transportation	Expense	
570300 · Auto	Expense	
570400 · Meal & Enter - 50% d...	Expense	
570500 · Taxi, Parking, Ferry, B...	Expense	
570900 · Misc. Travel & Enterta...	Expense	
573000 · T&E - Non-deductible	Expense	
580000 · Recruiting and Reloc...	Expense	
580100 · Print Advertising	Expense	Recruiting Expense
580200 · Internet advertising	Expense	
580300 · Other Advertising	Expense	
580400 · Relocation Expense	Expense	
580500 · Contract labor	Expense	
580600 · Meal/Entertainment	Expense	
580700 · Employee Referral	Expense	
580800 · Placement Fee	Expense	Agency Fees
585100 · Employee Training	Expense	Training
585500 · Memberships	Expense	
590100 · Auto Expense	Expense	Auto Expense

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Account	Type	Description
590500 · Administrative Expense	Expense	Administrative Expense
590600 · Charitable Contributions	Expense	
590700 · Staff Meal	Expense	
590701 · In House	Expense	
590702 · Outside Meal Exp - 50%	Expense	
590900 · Miscellaneous Expense	Expense	Miscellaneous Expense
590950 · Credit Card misc. char...	Expense	
590960 · Other Miscellaneous ...	Expense	
6999 · Uncategorized Expenses	Expense	
760100 · Other Non-Operating ...	Expense	Other Expense(-)
760100 · Loan Interest Expense...	Expense	Interest on Loans Expense (-)
780200 · Leases Interest Expen...	Expense	Interest on Leases Expense (-)
800000 · Taxes	Expense	
800100 · Federal Income Tax	Expense	Income Taxes - Federal
800200 · Income Taxes - WA	Expense	Income Taxes - WA
800300 · Property Taxes	Expense	Property Taxes
800400 · Sales Tax	Expense	Sales Tax
800401 · Equip Sales Tax	Expense	
900100 · Extraordinary Items	Expense	Extraordinary Items
750100 · Other Non-Operating I...	Other Income	Other Income
2 · Purchase Orders	Non-Posting	